SENATE BILL 2499

By Green

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 4, relative to franchise and excise taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 4, is amended by adding the following as a new part:

67-4-3201. Notwithstanding any other provision of law, a taxpayer may, for good cause, apply to the commissioner of revenue for an extension of time, not to exceed ten (10) additional days, within which to file a registration form required by this chapter.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring

it.